

## SkyCity Entertainment Group Limited Whistleblowing Policy - Australia

January 2019

### **Purpose**

SkyCity is committed to conducting business in a manner which is safe, ethical, professional and compliant with the law.

This purpose of this Policy is to set out the processes by which certain disclosable conduct in relation to any of SkyCity's Australian based entities can be reported and the subsequent protections that may apply to the reporter both internally and under Australian law.

This Policy aims to promote openness and transparency within SkyCity and prescribe measures by which persons who make a report under this Policy may do so without fear of intimidation, reprisal or disadvantage.

### **What is disclosable conduct?**

Disclosable conduct includes any conduct engaged in by SkyCity (including an officer or employee of SkyCity) which constitutes:

- misconduct or an improper state of affairs or circumstances in relation to SkyCity;
- an offence against:
  - various Federal enactments (including breaches against legislation administered by the Australian Securities & Investments Commission ("**ASIC**"));
  - any other law of the Commonwealth of Australia that is punishable by imprisonment for a period of 12 months or more;
- breaches of tax law or misconduct in relation to SkyCity's tax affairs; and
- a danger to the public or the financial system.

A report in relation to any conduct which is not 'disclosable conduct' as detailed above may not qualify for the protections at law noted below.

For more information on roles and responsibilities in relation to conduct involving fraud and dishonesty specifically, see the SkyCity Fraud Policy.

### **Who can make a report under this Policy?**

Any individual who is, or has been, in a relationship with SkyCity can make a report under this Policy, including:

- an officer or employee of SkyCity;
- a supplier of goods or services to SkyCity (whether paid or unpaid); and
- a relative or dependent of any of the above (including a spouse of a dependent).

Any person who makes a report but does not fall within the categories above may not qualify for the protections at law noted below.

SkyCity Whistleblowing Policy - AU	Policy approved by: SCEG SLT	Policy owned by: General Counsel	
Issue Date: 01/01/2019	First Review Date: 20/02/2019	Next Review Date: 1/01/2020	Page 1

---

**How can you make a report?**

A qualifying individual can report any form of disclosable conduct in one of the following ways:

- via the individual's supervisor or line manager;
- via the Group GM Risk (phone: +64 21 242 3248 email: [erica.jenkin@skycity.co.nz](mailto:erica.jenkin@skycity.co.nz));
- via an auditor or a member of an audit team conducting an audit of SkyCity; or
- via the safe2tell anonymous hotline (free phone: 1300 673 524 or email: [safe2tell@skycity.co.nz](mailto:safe2tell@skycity.co.nz)).

If a report of disclosable conduct by a qualifying individual relates to:

- a SkyCity Executive or a SkyCity Director (other than the Chair of the Audit & Risk Committee), then the matter will be referred to the Chair of the Audit & Risk Committee; or
- the Chair of the Audit & Risk Committee, then the matter will be referred to the Chairperson of the SkyCity Board.

A qualifying individual may be able to make a report outside of SkyCity's internal procedures in emergency situations (see the section on 'emergency disclosures' below).

---

**How will a report be investigated?**

All reports will be investigated in accordance with the diagram at Appendix One.

All investigations will be carried out in an unbiased and impartial manner.

SkyCity will ensure fair treatment of any employee of SkyCity who is mentioned in a report or to whom a report relates. This includes giving that person a reasonable opportunity and period of time to respond to an adverse report and allowing that person to be represented at any interview relating to an adverse report.

---

**How may you be protected by SkyCity?**

SkyCity will protect the rights of a qualifying individual who reports on any disclosable conduct under this Policy (provided they had reasonable grounds to suspect such conduct occurred).

A qualifying individual who makes a report under this Policy will not be personally disadvantaged or suffer any detriment, retaliation, intimidation or victimisation from within SkyCity. This includes protection against dismissal, injury in employment, discrimination, harassment, reputational damage and alteration of duties to the individual's disadvantage.

---

**How may you be protected at law?**

A qualifying individual who reports disclosable conduct in accordance with the processes in this Policy (a "protected disclosure") can claim certain protections under either the Corporations Act 2001 (Cth) or the Taxation Administration Act 1953 (Cth) (in relation to tax misconduct) ("the **Acts**"), provided they have reasonable grounds to suspect such conduct occurred.

---

SkyCity Whistleblowing Policy - AU	Policy approved by: SCEG SLT	Policy owned by: General Counsel	
Issue Date: 01/01/2019	First Review Date: 20/02/2019	Next Review Date: 1/01/2020	Page 2

---

The Acts provide that:

- a qualifying individual is not subject to any civil, criminal or administrative liability for making the protected disclosure;
- no contractual remedy may be enforced against a qualifying individual on the basis of the protected disclosure;
- information relating to a protected disclosure is not admissible in evidence against that individual in criminal proceedings or in proceedings for the imposition of a penalty, other than in proceedings concerning the falsity of the information; and
- a qualifying individual who suffers victimisation in relation to their protected disclosure from within SkyCity may be entitled to take criminal or civil proceedings against their victimiser and seek compensation from their victimiser.

A qualifying individual who makes a protected disclosure has the right to remain anonymous, and their identity will be kept confidential by the recipient/s of the report unless:

- the individual consents to the disclosure of their identity;
- the individual's identity is provided as part of a permitted on-disclosure made:
  - in relation to tax misconduct, to a legal practitioner, the Australian Taxation Office or the Australian Federal Police; or
  - in relation to all other disclosable conduct, to a legal practitioner, ASIC, the Australian Prudential Regulation Authority ("**APRA**") or the Australian Federal Police; or
- the disclosure of information that might lead to the identity of the individual is reasonably necessary for the purposes of investigation (provided all reasonable steps are taken to reduce the risk of the individual being identified).

---

### **Emergency disclosures**

There are some emergency situations where a qualifying individual can report disclosable conduct outside of SkyCity's internal procedures.

The Acts provide that a qualifying individual can make a protected disclosure to an external journalist or parliamentarian, provided that:

- the individual has previously disclosed the information to ASIC or APRA;
- the individual has reasonable grounds to believe that there is an imminent risk of serious harm or danger to public health or safety, or to the financial system, if the information is not acted on immediately;
- a reasonable period has passed since the initial disclosure was made; and
- after the end of the reasonable period, the individual gives the body to whom the initial disclosure was made written notification that they intend to make an emergency disclosure.

---

SkyCity Whistleblowing Policy - AU	Policy approved by: SCEG SLT	Policy owned by: General Counsel	
Issue Date: 01/01/2019	First Review Date: 20/02/2019	Next Review Date: 1/01/2020	Page 3

---

**Availability of this Policy**

This Policy will be made available to any individual who is, or has been, in a relationship with SkyCity.

This Policy can be accessed through:

- the SkyCity Entertainment Group intranet;
- the SkyCity Entertainment Group corporate website; and
- the Group GM Risk.

---

**Administration of this Policy**

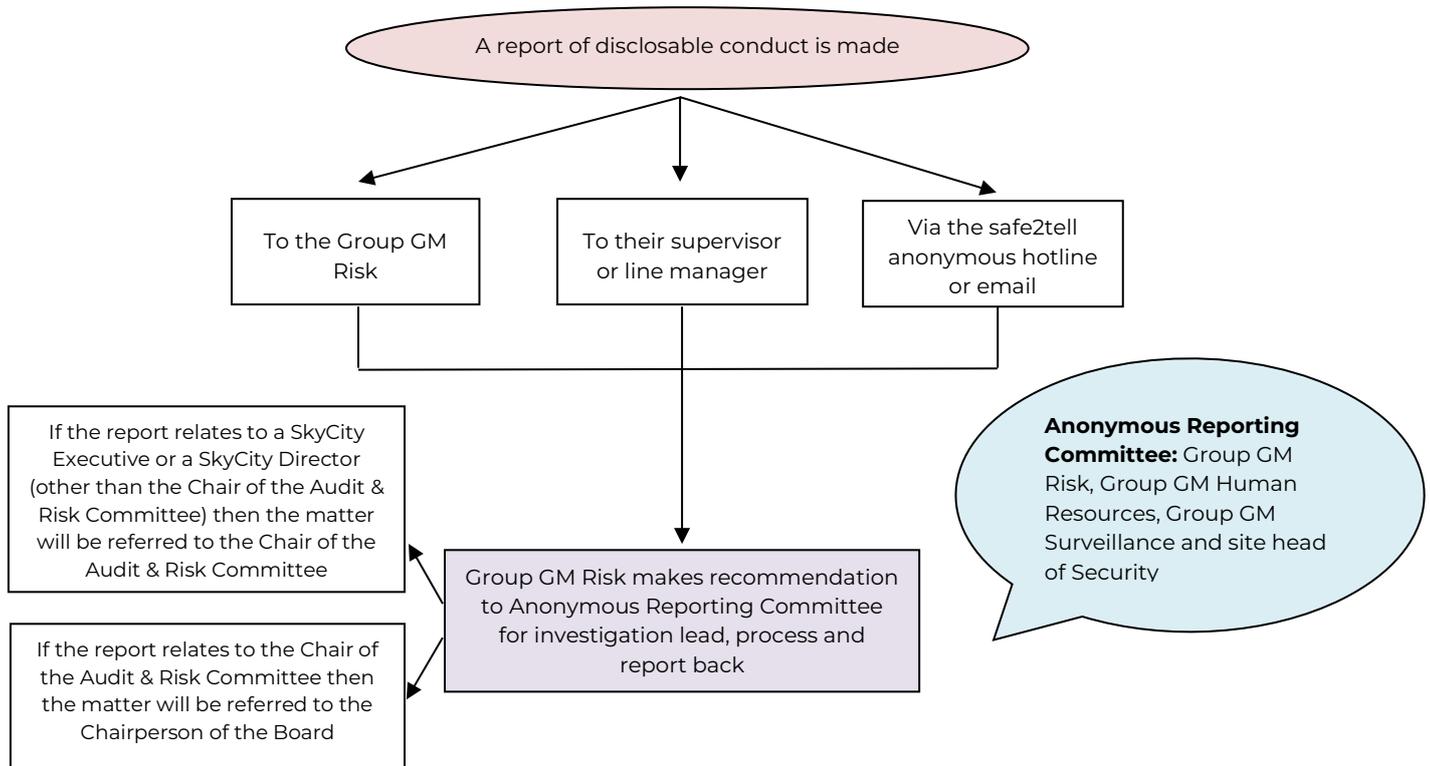
This Policy will be reviewed and updated by the SkyCity Legal Team on an annual basis.

---

**If you are unsure as to the application of this Policy, please contact the SkyCity Legal Team at [\\*AKLLegalTeam@skycity.co.nz](mailto:AKLLegalTeam@skycity.co.nz).**

SkyCity Whistleblowing Policy - AU	Policy approved by: SCEG SLT	Policy owned by: General Counsel	
Issue Date: 01/01/2019	First Review Date: 20/02/2019	Next Review Date: 1/01/2020	Page 4

## Appendix One – Investigation Process



**Criteria for Security to lead:**

- Relating to physical theft, damage to premises or assault

**Criteria for Surveillance to lead:**

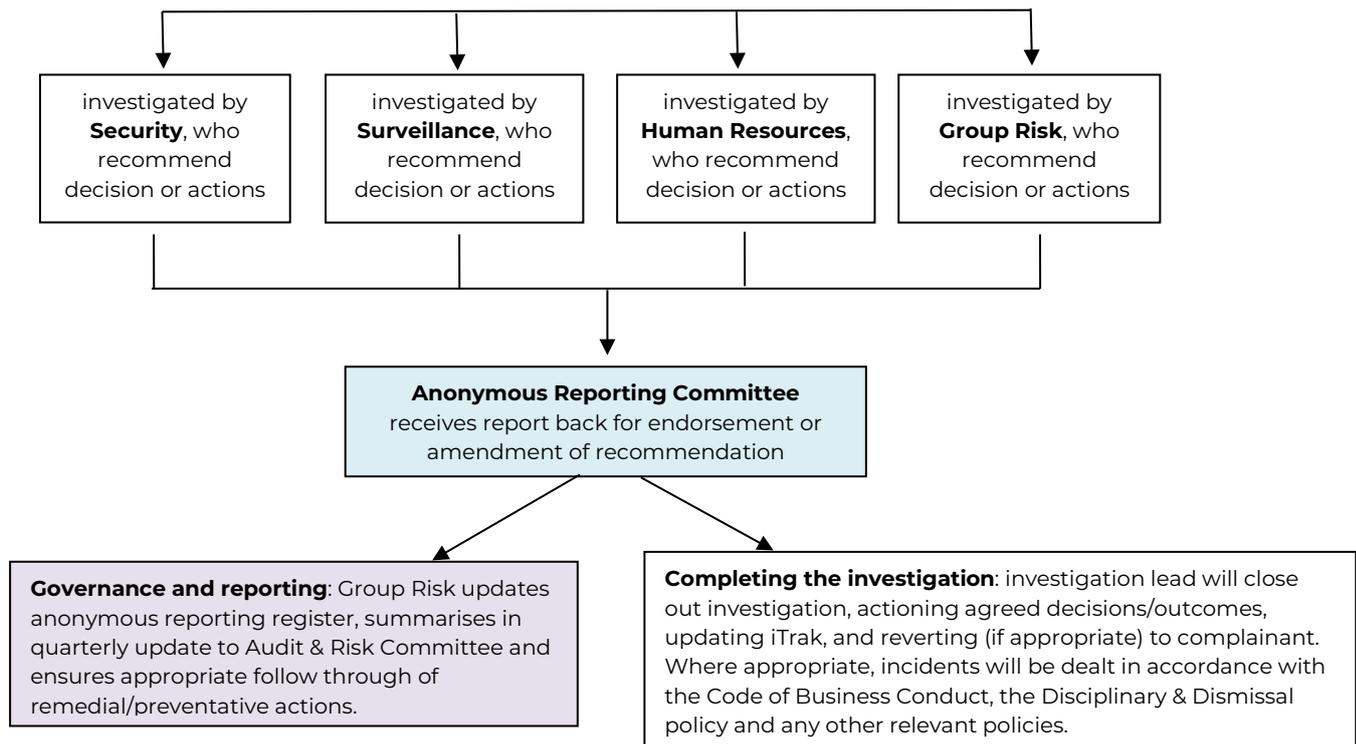
- potential for gaming fraud or patron theft

**Criteria for Human Resources to lead:**

- related to employee behaviour or employee contracts/legislation

**Criteria for Group Risk to lead:**

- significant in complexity/size
- significant financial or reputational implications



SkyCity Whistleblowing Policy - AU	Policy approved by: SCEG SLT	Policy owned by: General Counsel	
Issue Date: 01/01/2019	First Review Date: 20/02/2019	Next Review Date: 1/01/2020	Page 5